

# IN THE BOARD OF SUPERVISORS

County of San Luis Obispo, State of California

\_\_\_\_\_ day \_\_\_\_\_ 2014

**PRESENT:**

**ABSENT:**

## **RESOLUTION NO. \_\_\_\_\_**

### **RESOLUTION DELEGATING LIMITED AUTHORITY TO THE AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR TO APPROVE APPROPRIATION TRANSFERS**

**WHEREAS**, current San Luis Obispo County policy calls for control of expenditures at the object level within a budget unit: and,

**WHEREAS**, Government Code Section 29125 provides that transfers and revisions be made with respect to the appropriations as specified in the resolution of adoption of the budget, except with respect to transfers from the appropriation for contingencies, by an action formally adopted by the Board of Supervisors at a regular or special meeting and entered in its minutes; and,

**WHEREAS**, Government Code Section 29125 also provides that the Board of Supervisors may designate a County Official to approve transfers and revisions of appropriations within a budget unit; and,

**WHEREAS**, Resolution 93-298, adopted July 13, 1993 gave the Auditor-Controller the authority to approve appropriation transfers between capital projects in the same budget unit up to \$10,000; and,

**WHEREAS**, under existing policies, a department head wishing to transfer savings in excess of the above criteria from one capital project to another must seek Board approval for a transfer of appropriations, although such action does not change the total budget and is generally administrative in nature; and,

**WHEREAS**, the Board of Supervisors finds that delegating transfer authority between capital projects in the same budget unit will save considerable staff and Board time and would still provide effective controls over departmental expenditures.

### **NOW, THEREFORE, BE IT RESOLVED:**

1. That the Auditor-Controller-Treasurer-Tax Collector is hereby authorized to approve appropriation transfers of existing appropriations up to \$100,000 between capital projects within the same budget unit, pursuant to Government Code Section 29125.
2. Appropriation transfers under this resolution must be requested by the department head and reviewed and recommended by the Administrative Office before Auditor-Controller-Treasurer-Tax Collector approval.

3. This transfer authority augments the existing authority granted to the Auditor-Controller by Resolution 93-298.
4. All other transfers and revisions of appropriations shall continue to be approved by the Board of Supervisors, including:
  - Transfers from one fund center to another,
  - Increases to the budget due to unanticipated revenues,
  - Appropriations from reserves, designations, and contingencies, and
  - Any addition to departmental position allocations or individual items of fixed assets, even if the cost is offset by savings.
5. This Resolution shall take effect immediately upon its passage and adoption.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing resolution is hereby adopted.

\_\_\_\_\_  
Chairman of the Board of Supervisors

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Supervisors

[SEAL]

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA NEAL  
County Counsel

By:   
Deputy County Counsel

Dated: June 9, 2014